
Introduced by Senator Leno

February 24, 2012

An act to amend Section 7284 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1492, as introduced, Leno. Taxation.

Existing law authorizes the board of supervisors of any county to license, for revenue and regulation, and to fix the license tax upon, every kind of lawful business transacted in the unincorporated area of the county, as specified.

This bill would make technical, nonsubstantive changes to these provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 7284 of the Revenue and Taxation Code
2 is amended to read:
3 7284. (a) The board of supervisors of ~~any~~ a county may
4 license, for revenue and regulation, and fix the license tax upon,
5 every kind of lawful business transacted in the unincorporated area
6 of the county, including, *but not limited to*, shows, exhibitions,
7 and games. The board may provide for *the* collection of the license
8 tax by suit or otherwise.
9 (b) ~~Any~~ A board ~~which~~ that imposes a license tax pursuant to
10 subdivision (a) upon a business operating both within and outside
11 the board's taxing jurisdiction shall levy the tax so that the measure

- 1 of tax fairly reflects that proportion of the taxed activity actually
- 2 carried on within the taxing jurisdiction.

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